G. R. S. IX-5]

Previous references

Pol 168-1761

1920-21
(LB)

File No. 89-20-4

Serial Nos. 1724

Later references.

Preserved

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 164

Part B for July 1921.

SUBJECT.

Annual Audit of Local Fund Accounts.

8(4) To the Comptroller & Govt. Auditor Orissa
No 2210-8 R 7-2-21
Records Sl 3.

WD 788—GPB—5,000—7-11-19

G. R. S. 11]

1920. 21

(1)

GENERAL AND REVENUE SECRETARIAT.

(LB)

NOTES.

LB. File No. 89-2

FILE HEADING.

Annual Audit of Local Fund Accounts

From The Comptroller & Jnt

No. LA 2 195 Dated 10. 1. 1921. Received 11. 1. 21

Diary No. 5300 Enclos. — Spare Copies. — Serial No. 1

BRIEF ABSTRACT OF LETTER.

Reports that under sec 29 of the L.B. Regn II of 1918, the accounts of Local Boards will from 1920-21 be arranged to be audited yearly instead of half yearly as directed in G.O. dated 28th March 18.

NOTES AND ORDERS.

2. Draft G.O. recording the Commissioner's sub'd for approval in the order

Jan 14/1/21 — The Regulation which came into force from the 1st day of July 1918 prescribes an yearly audit of the

NOTES—First Sheet.

G. R. S. III-2.

General and Revenue Secretariat.

L B File No. 89 of 1920

530

Serial No.

ed of each official year, while the orders which was issued prior to the Regulation directed the audit being done every half year. - This order was issued in accordance with the Council Resolution approved by H.E.

3. Whether the matter should go up before the Council now, is a point for orders/ — Revenue)

19.1.21

3. The period having now been fixed by the Rules there seems to be no necessity to treat the matter as one for the Council. Put up to Revenue

20.1.21

Draft subject to Revenue)

3rd member)

20/1/21

25.1.21

3846-129
26.1.21.

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

LB File No. 89 of 1920

5380 (3)

Serial No.	
2	To the Presidents of Dt Boards The Comptroller. No R 8809-17 dy 10.2.21 Records the Comptroller's letter ref to in ✓ 1
	From the Comptroller to Govt No LA D 216 dy 16.2.22. with ref to ✓ 2, states that though the expression "Local Boards" includes both the District and Taluk Boards, it is only the District Board accounts that are now subjected to Local audit by his office now that under the L.S.G. scheme, the Dist & Taluk Boards have separate accounts it is very necessary that the accounts of the latter also

NOTE—Contn. sheet.

G. R. S. III-2,

General and Revenue Secretariat.

KW File No. 89 of 1920

6308

Serial No.

should be subjected to Local audit it will not be difficult to undertake the audit of Taluk Board accounts also, as an auditor who is deputed to check the accounts of a Taluk Headquarter Municipality can, by stopping for a day more attend to those of the Taluk Board also. As these Taluk Boards also spend large sums of money, it is necessary that they should be subjected to scrutiny & check: if approved, the Comptroller will be informed to the above effect. Submitted for orders.

yes:

this may be done, I think

hm
19/2/21

Dy. Rev Secy)

hm
23/2

2nd member)

hm
3.3.21

4455-73
13.3.21.

Is it not advisable if not necessary

10

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

630.8

File No. 84 of 19 21.

Serial No.

to consult the Fin. Secy. before issuing orders to the Comptroller? I agree to the suggestion that the accounts of Tq. Bds should also be subjected to periodical audit the same as that of Bds.

Rec'd 4.3.21

FINANCIAL SECRETARIAT 1956-20 BANGALORE.

Fin Secy.)

4.3.21

It This is a matter of audit & the Comptr may be consulted

11.3.21

Q. If the local Bd's audit is annual the additional staff given for half year audit is unnecessary

6.3.21

Revenue)

It submitted with reference to para 10 supra.

11/3

Is may the Comptroller be consulted unofficially in the matter?

para 14/3/21 Rev Secy) 15

17.3.21 15/3

12/3

NOTE—Contn. sheet.

[G. R. S. III-2]

General and Revenue Secretariat.

16 File No. 1 of 19 2

COMPTROLLER'S OFFICE 24 MAR 1921 BANGALORE

1308

6

Serial No.

G.O. No. 130 22-3-21.

16 forwarded unofficially with compliments to the Comptroller for favour of opinion as to whether the Taluk Boards Acts may not also be subjected to local audit.

By order,

A V Ramaswamy
Jr Secy to Govt
Fin & Rev Depts
21/3/21

63168

GEN & REV. SEC. 1 APR 1921

U.O.No. 295-R 9 31.3.21

The nature of receipts and expenditure of Taluq Boards is explained in sections 25 (1), 26, 9, 10 and 21 of the Local Boards and Village Panchayat Regulation. It will be seen that Taluq Boards get a portion of the receipts hitherto credited to District Funds and relieve the District Boards of a portion of their work. If it is necessary to audit the accounts of District Boards, it is also necessary to audit the accounts of Taluq Boards also. The Taluq Boards accounts may also be subjected to local audit. The additional establishment required for the purpose is three hands one on 80, and two on Rs50/- each.

T. Satyanarayana Rao
Comptroller.

NOTE—Contn. sheet.

MSR/30-3.

G. R. S. III-2.

General and Revenue Secretariat.

LB. File No. 89 of 1910.

(7)

Serial No.

The Comptroller is agreeable to the proposal to subject Taluk Bd Accts also to Local Audit. But he wants an establishment of 3 hands costing Rs 180/- p.m. Taking into consideration that the local bodies bear half the above cost, the other half viz Rs 90/- p.m. or 1080 per annum will be a recurring charge on State Funds.

If the proposal is passed, the accounts of 77 Taluk Boards will have to be audited. No doubt all the Taluk Boards and Quarters have a municipality. The time taken to audit the accounts of both the Dy Board Staff will be lesser than that of attending to any one of them only and work in the places is likely to be delayed. Hence the additional establishment asked for.

At present the audit staff for the work consists of 12 hands and they have to audit the accounts of 10 Municipalities including Tuticorin, and of 9 District Boards including K.G. Fasli Bd. It is understood that when the above

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | LB File No. 89 of 1921.

Serial No.

establishment was sanctioned there were only 99 mills and no additional establishment is sanctioned after the addition of 14 mills fixed in 1918. Attention is also invited to para 32 of the notes in ml file no 168-17-81. (date 11 B13) (put up below).

Submitted with refce to para 10, 11 and 15.

Dr Duff's. will be held after the point re additional establishment is settled.

2/4/21 Dr

The addl. Estabt. Seem to be necessary and may perhaps be sanctioned.

New Dy Secy and member

11.4

5257-268
13.4.21

12-4-21.

This may be submd to the Secretary Govt. It is the Comptroller's office that requires the addl. establishment for the addl. work. I am certainly in favour of a regular & periodical audit of the accounts of G. B. B&S.

Yes
15.4.21

NOTE—Contn. sheet.

6208 (9)

G. R. S. III-2.

General and Revenue Secretariat.

LB File No. 89 of 1920.

Serial No.	
	Dewan)
	25 [illegible] 1574
	[illegible] remarks, [illegible]
	[illegible] 20.4.21
	F.C. Secy)
3947 / 20/1	26 I have no remarks to offer except that if the establt. is Sd. the extra cost to be borne by Govt may be met by reducing some other permanent charge as there is no means for providing for addl expenditure. [illegible] 29-4-21
A	
	Russell)
	27 Submitted with refce to paras 24 to 26 supra for orders. [illegible] 2/5/21
	[illegible] Rev Secy
	2nd member & Dewan) [illegible] 6/5/21
	28 Secy. I have no further remarks to offer. [illegible] 8.5.21
	29 [illegible] (A) [illegible] 12.5.21

DEWAN'S OFFICE.
Recd. on APR 19 1921
Reg. No. 6554

FINANCIAL SECRETARIAT
R 2286
1921
BANGALORE

Def [illegible] 27 11-3-21

5891-154 7-5-1921

DEWAN'S OFFICE.
Recd. on MAY 11 1921
Reg. No. 7071

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

LB 89

~~File No. 887~~

COMPTROLLER'S OFFICE, R. No. 3260 17 MAY 1921 of BANGALORE.

(10)

V. C. No. 161
16.5.21.

Serial No. 30 forwarded unofficially with compliments to the Comptroller for furnishing his opinion in the matter

By order,

00813
L.S.G. Cell
GEN'L & REV. SECTT.
Received
23 MAY 1921

14/5/21

H. V. Ramaswamy
for Revenue Secretary

R347 dt 23.5.21.

31 Attention is invited to para 16 supra in which I was asked to state if it was necessary that Taluk Board accounts should also be subjected to Local Audit. I gave it as my opinion that it should and that the work could be undertaken by this office only if an additional staff of 3 hands was given. If Government cannot find funds to meet the cost of this staff, the work may lie over for the present.

T. Satyanarayana Rao
Comptroller.

CV/21-5

32 Submitted with reference to para 29 supra for orders

25/5/21

Revenue Secretary
The work has to lie over; in the circs.
1.6.21
2nd member
3.6.21

NOTE—Contn. sheet.

6990
6/6/21

G. R. S. III-2]

General and Revenue Secretariat.

HB File No. 89 of 19 24

Serial No.	
	Draft for recording is submitted for approval
	A letter should be issued
	The GO may be approved
	Secd Member
4	Do me complete to put me the resident of Dt Bds no 290-8 dt 7.7.21 Records H 3.

NOTE—Contn. sheet.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD.195.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 10th January 1921. *191* .

GEN & REV. SECT.
11 JAN 1921

FROM

T. Satyaraj Chetty Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~
~~*Offg.*~~ *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

....., ESQ.,
The *Secretary to the Government of Mysore,*
Revenue *Department.*

SIR,

I have the honor to state that the audit of the accounts of District Boards are being conducted half yearly from 1917-18 in accordance with the order conveyed in Government Proceedings No. 5380/400-Ml.168-17-1 dated 28th March 1918, and to report that under Section 29 of the Local Boards and Village Panchayat Regulation, the audit of these accounts from 1920-21 will be arranged to be conducted yearly instead of half yearly.

I have the honor to be,
Sir,
Your most obedient servant,
T. Satyaraj Chetty
Comptroller.

SAM)

WD.0922—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

G.R.S. 28.]

File No. [illegible]
Serial No. 2

Diary No. of letter replied to 5300

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

the 19

Date of issue 15/2/17

Signed by [illegible]

READ—

Para 1 of G.O
No. 5380-401 ml 16-17
-1 dated 18th March 16
directing that the audit
of the accounts of District
Boards be conducted
half yearly from 1917-18
(2) Letter No 2.A.
195 dated 10th January 17
from the Comptroller
reporting that under

over

SUBJECT.

GPB—10,000—9-12-09

Section 29 of the D.V.P. Regn. VI of 1918

The audit of the Local Board Accounts for the year 1920-21 will be arranged to be conducted yearly instead of half-yearly as directed in the G.O. read above.

R. 8804-17 dt 10-2-21

Recorded

25/1

20/1/21 For Rev Secy/Govt

To

The Presidents of Dist Boards

The Comptroller

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. LAD.216.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 16th February 1921.

5430

Dm 6308
18.2.21
R889-W-3

GEN & REV. SECT
Rev Secd
18 FEB 1921

FROM

T. Satyaraj Chetty, Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~
~~*Offg.*~~ *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

....., ESQ.,
The *Secretary to the Government of Mysore,*
.....Revenue.....*Department.*

SIR,

With reference to Government Order No.R.8809-17/LB 89-20-2 dated 10th February 1921, I have the honour to state that though the expression "Local Board" used in para (2) of the preamble to the Government Order of 10th February 1921 includes both the District and Taluk Bords as per Section 3(4) of the Mysore Local Boards and Village Panchayat Regulations, it is only the District Board accounts that are now subjected to Local Audit by this office.

I have the honor to be;

Sir,

Your most obedient servant,

T Satyaraj Chetty

Comptroller.

U.

WD.0322—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

G.R.S. VI–71]

SUBJECT.....

Diary No. of letter replied to.....

Section

File No

Serial No.

General and Revenue Secretariat

Proceedings of the Government of His Highness the Maharaja of Mysore.

( )

, *the* *191* .

Date of issue 7th July 1921

Signed by Smt. Rama

Read—

G.O. no R 880 9-17

LB 89-20-2

dated the 10th Feby 1921 regarding the Comptroller's letter no LA Dis 195 dated 10th January 1921 reporting that the audit of the Local Board Accounts for the year 1920-21 will be arranged to be conducted early

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Order Thereon—No.

instead of half-yearly.

2) Letter No L A D 216
dated 16th Feby 1921
from the Comptroller
stating that though
the expression "Local Board"
used in para (2) of the
G.O. read above includes
both the Dist and
Taluk Boards as per
Section 3(14) of the L.S.
G.O. Rept of 1918 it is
only the District Board
accounts that are
now subjected to Local
Audit by his Office

Ordered — L. 90-8 — 7.7.21

Recorded

List of enclosures.

Copied by

Examined by

To Revenue Dept

Do

The Comptroller

The Presidents of Dt Boards

WD 1744—GPB -30,000—17-3 19